

**UNIVERSITY OF ROEHAMPTON
COUNCIL
AUDIT COMMITTEE**

**Minutes of the 74th meeting held on Tuesday 8 March 2022
Meeting held in the Maple Boardroom, Elm Grove and via MS Teams**

Present: Kevin Thomas (Chair),* Vince Paine,* Sheena Pindoria*

Secretary: George Turner

In attendance: Anna Gough-Yates, Mike Hall,¹* Baljit Kaur, Stuart Kemp (KCG),
Jeannine Marlow,* Tom Rowson

Apologies: David Sharkey, Paula Willock (BDO)

** attended remotely via MS Teams*

MINUTES AND BUSINESS MATTERS

RAC74.1 Welcomes, introductions, apologies, conflicts of interest

No conflicts of interest were declared.

RAC74.2 Minutes

Approved: The minutes of the 73rd meeting as set out in Paper RAC74/1.

RAC74.3 Matters arising

Noted: The matters arising as set out in Paper RAC74/2.

The Committee received an update on mandatory training completion rates. It was noted that since monthly reporting had been launched, 4,000 mandatory training sessions had been completed across the University. Completion rates continued to trend upwards. The Committee noted that the University hoped to meet the minimum 85% threshold by August 2023, which it was agreed was appropriately challenging and realistic. It was noted that in the interim, the University would schedule a number of surge periods of training completion activity, introduce league tables for departments and link training completion with performance reviews. The Committee agreed to receive a further update via email outside of the meeting.

Secretary's note: Update now circulated.

RAC74.4 Additional Business

Noted: There was no additional business.

¹ For the cyber security section of Item RAC74.5 only

MATTERS FOR DECISION AND RATIFICATION

RAC74.5 Risk management

Noted: *Risk Management Matters*

The update on risk management at the University (Paper RAC74/3a), in particular the following:

- That changes were being proposed to risks A5, A8, E8 and N2 as set out in the paper. Broadly, these changes were the result of a more risky external environment as well as the acceleration of the Strategy Delivery Programme recently approved by Council. The Committee considered whether the risk for A5 – student satisfaction – was higher compared with the rest of the sector, or whether it had increased in proportion. The Committee agreed that the unique characteristics of the Roehampton student population meant that the risk for Roehampton was disproportionately affected by the external environment and therefore that the risk score should be raised.
- That no changes were currently being proposed to Risk A7 – impact of industrial action, but that this would be kept under review as the UCU had recently announced its intention to ballot for further industrial action over the summer.
- That no changes were currently being proposed to Risk S4 – disruption to IT infrastructure, despite the potential impact of the war in Ukraine and resultant cyber attacks by Russia on western countries. The Committee noted that the University was not a high risk politically, but that its systems could be used as a bridgehead for attacks on other organisations. It was noted that while there had been an increase in certain activities, the University's defensive systems currently remained effective.
- That while inflation was not currently highlighted as a specific risk on the Strategic Risk Register, it was being kept under review in light of the external economic conditions.

Cyber Security Update

The update review on cyber security provisions (Paper RAC74/3b), in particular the following:

- That good progress was being made in relation to outstanding IT internal audit recommendations.
- That a gap analysis had been conducted in relation to the University's adherence to the Cyber Essentials certification criteria. A cost benefit analysis would be conducted to consider whether it remained beneficial for the whole University to achieve certification, or whether it would be preferable to focus on specific departments such as the Research Office, Finance and HR.

RAC74.6 Minute exempt from publication under s.43 Freedom of Information Act 2000.

RAC74.7 **Transparent Approach to Costing (TRAC) Return**

Noted: The TRAC return for the 2020-21 financial year (Paper RAC74/5) and the KCG Internal Audit Report on the return (Paper RAC74/6c), including the following:

- That the Committee was no longer required to approve the return prior to submission. Submission of the return would be authorised by the University Executive Board.
- That the return template would be slightly updated to reflect the University's five-year forecast as submitted to the Office for Students.
- That KCG had given satisfactory assurance in relation to the return. This opinion was contingent on the closing of two Priority 2 recommendations.
- That the University's Estates data had not been updated on a campus-wide basis this year. KCG agreed that this would not affect the return, but should be completed in due course.

MATTERS FOR DISCUSSION

RAC74.8 **Internal Audit Matters**

Noted: *Internal Audit Update*

The internal audit update as set out in Paper RAC74/6a, including in particular the following:

- In relation to the internal audit of payroll, that satisfactory assurance had been given. In relation to recommendation R2, the Committee noted that Management agreed with the recommendation but it would be important to ensure that this did not result in overcleansing leading to other risks.
- In relation to the internal audit of student systems (RISE), that satisfactory assurance had been given. There was some difference of opinion in relation to the recommendations. However, it was agreed overall that the project management arrangements in place need to be proportionate to the size of the project. Some elements are complex and long term, while others are agile, continuous improvements. Historic recommendations relating to the project would be reconsidered once a decision had been made about the new student record system. It was likely that an update could be provided to the Committee at its next meeting.
- In relation to the internal audit of student retention, that substantial assurance had been given.
- In relation to the internal audit of planning processes, that satisfactory assurance had been given.
- In relation to the internal audit of student entry qualifications,

that satisfactory assurance had been given. It was agreed that it would be helpful for these recommendations to have been completed in advance of September 2022 enrolment.

- That the position in relation to follow up of outstanding internal audit actions was much improved. The Committee gave its thanks to Management for all the work in this area.

COVID lessons learned report

Noted:

The summary report on COVID lessons learned across the KCG membership (Paper RAC74/6b).

RAC74.9 Annual Data Protection Report

Noted:

The annual data protection report as set out in Paper RAC74/7, in particular the following:

- That improvement was required in relation to FOI completion timescales, but that the risk to the University was relatively low.
- Minute exempt from publication under s.43 Freedom of Information Act 2000.

RAC74.10 External Audit Effectiveness Evaluation²

Noted:

The Committee discussed BDO effectiveness with Management and noted the following:

- That there were no issues in terms of delivery of the external audit plan.
- That shared processes would be tightened as the OfS accounts submission deadline returned to 1 December from 2022 onwards.
- That BDO had introduced an audit portal which was very effective.
- That BDO was generally very good at updating the University on best practice developments and incorporating these into its work.
- That the Chair would feedback to BDO.
- That Laura Ward had recently left BDO. The Committee offered its sincere thanks to Laura for all of her work with the University.

Action: Chair

MATTERS FOR INFORMATION

RAC74.11 OfS Risk Register

Noted:

The OfS risk register as set out in Paper RAC74/8. It was agreed that a column would be added to reflect the direction of any changes. It was also agreed that it would be helpful for the

² Taken at the end of the meeting. KCG attendees left before this item was considered.

Secretary to circulate the assurance note produced in relation to reportable events.

Action: Secretary

RAC74.12 Minutes and reports from Council

Noted: The minutes and reports from Council as set out in Paper RAC74/9.

RAC74.13 Public interest disclosures and reportable events

Noted: That there had been no public interest disclosures received since the last meeting (Paper RAC74/10). Minute exempt from publication under s.43 Freedom of Information Act 2000.

RAC74.14 Committee terms of reference, composition and membership for 2021-22

Noted: The terms of reference, composition and membership for 2021-22 as set out in Paper RAC74/11.

At the end of the meeting, the Committee and Management gave their sincere thanks to Stuart Kemp, who had recently been appointed Chief Audit Officer at the Open University and would shortly be leaving KCG. Stuart had been a longstanding attendee at the Committee and his advice and guidance was highly regarded. Attendees wished Stuart all the best for the future. Jeannine Marlow would be taking over as acting Head of Internal Audit in the interim while permanent arrangements were put in place.

Date of next meeting: Monday 6 June 2022

*Dr George Turner
University Secretary
March 2022*